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BY HAND AND ELECTRONIC MAIL

Mary Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, MA 02110

Re: D.T.E. 05-82

Dear Secretary Cottrell:

Enclosed for filing please find

COMMENTS OF AT&T COMMUNICATIONS OF NEW ENGLAND, INC.

Kindly acknowledge receipt of the foregoing by date stamping a copy of this cover letter and returning it to the waiting messenger.

Thank you very much.

Respectfully submitted,

Jay E. Gruber

Enclosures

cc: Service List